

GLOSSARY

ACCOUNTING DATA - Accounting data consists of the accounting line and a document number. These must appear on each document that causes the unit ledger to be adjusted.

ACCOUNTING LINE - The series of letters and numbers that identify a particular Program Element and tell how the funds were used. Two or more transactions by the same unit may have the same accounting line. Generally includes Agency Code, Region/District Code, Appropriation Code, Appropriation Limitation Code, Allotment Fund Control Code, Program Element, Cost Center and Object Class.

ACCRUED EXPENDITURES - Accrued expenditures are for items like utilities and government vehicles that are used before they are paid for. An accrued expenditure is also created when a receiving report is received and entered into the financial system.

ACH - Automated Clearing House.

ACO - Authorized Certifying Officer.

ACTEUR - Activities Europe.

AC&I - Acquisition, Construction and Improvement.

ADP - Automated Data Processing.

ADSW-AC – Active Duty Special Work in support of the Active Component. (Old TEMAC). Costs are funded by the OE Appropriation.

ADOT - VOLUNTARY CALL-UPS - Active Duty for Other Than Training. Reserve members are solicited to volunteer for operational surges or emergency call-ups to active duty under 10 U.S.C. 12301(d). Costs are funded by the OE Appropriation.

ADOT - INVOLUNTARY CALL-UPS – Active Duty for Other Than Training. Reserve members are involuntarily ordered to respond to operational surges or emergency active duty under 14 U.S.C. 712, 10 U.S.C. 12301(a), 10 U.S.C. 12302, and 10 U.S.C. 12304. Costs are funded by the OE Appropriation.

ADSW-RC – Active Duty Special Work in support of the Reserve Component. (Old SADT). Costs are funded by the RT Appropriation.

ADT-AT - Active Duty for Training – Annual Training. This is the 12 to 14 days of Reserve training required each year.

ADT-OTD – Active Duty for Training – Other Training Duty. This is other or additional reserve training duty over and above the annual requirement. ADT-AT days must be used first.

GLOSSARY

ADO - Authorized Disbursing Officer.

AFC - Allotment Fund Control Code.

AFIPS - Automated FINCEN Industrial Facilities Posting System.

AFTS - Automated Funds Transfer System.

AGENCY CODE - This digit of the accounting line represents the agency within DOT. The Coast Guard has been assigned "2".

AIRSTA - Air Station.

ALC - Agency Location Code - assigned by the U. S. Treasury - identifies Federal Department, Agency and Accounting Station.

ALIC - Allotment Level Indicator Code.

ALLOTMENT - An authentication by an operating agency making funds available to another office for obligation.

ALLOTMENT FUND CONTROL CODE - This code replaced the operating guide. It is a 2 digit code, which identifies specific purpose of funds.

ALLOTMENT LEVEL INDICATOR CODE - This code will always be a "0" for the Coast Guard.

APPROPRIATION - An authorization by an Act of Congress to incur obligations for specified purposes and to make disbursements thereof out of the Treasury.

APPROPRIATION CODE - The code that identifies the appropriation cited on the obligation document.

APPROPRIATION LIMITATION CODE - The code used to identify the type of funding and the Administrative Target Unit responsible for the management of those funds.

ARMS - Automated Requisition Management System.

ATON - Aids to Navigation.

ATU - Administrative Target Unit. Administrative target units are those Coast Guard units that receive administrative operating targets from Headquarters Appropriations Managers.

GLOSSARY

AVAILABLE PLANNED AMOUNT - This is the total amount of funds that have been allocated to units by the District, MLC, or HQ. Additional funds transactions, additions, or deletions will appear here.

BAC - Billing Address Code.

BAH - Basic Allowance for Housing (Old BAQ & VHA combined).

BAQ - Basic Allowance for Quarters. No longer used. See BAH.

BEDS - Budget Execution Data System.

BOA - Basic Ordering Agreement.

BOAC - Billing Office Address Code.

BPA - Blanket Purchasing Agreement.

CASHIER - A cashier is an officer or employee of DOT who is designated in writing by the Chief Disbursing Officer, Regional Disbursing Officer, or a properly authorized designee of the Chief Disbursing Officer to perform limited cash disbursing functions or other cash operations. An alternate cashier is an employee designated in the same manner to act for the cashier, either during the cashier's absence or when the volume of work requires the services of an alternate.

CASREP - Casualty Report.

CBS - Consolidated Billing System.

CDB - Corporate Data Base.

CERCLA - Comprehensive Environmental Response Cost and Liability Act sometimes referred to as the EPA Superfund.

CFR - Code of Federal Regulations.

CG - Coast Guard.

CGAP - Coast Guard Acquisition Procedures.

CGDF - Coast Guard Dining Facility.

CGHQ - Coast Guard Headquarters.

CGMA - Coast Guard Mutual Assistance.

CGY - Coast Guard Yard.

GLOSSARY

CHAMPUS - Civilian Health and Medical Program of Uniformed Services.

CIFP - Changes in Financial Plan.

CIS - Contract Information System.

CIVPMIS - Civilian Personnel Management Information System.

CLASS A CASHIER - One who receives an advance for an imprest fund from a disbursing officer, is accountable in his or her own name to the disbursing officer, and has not been authorized to advance an imprest fund to another cashier except an alternate.

CLASS B CASHIER - One who receives an advance from a disbursing officer for an imprest fund and is authorized to advance an imprest fund to an alternate and to a sub-cashier. The Class B Cashier is accountable in his or her own name to the disbursing officer for the entire amount of the advance received.

CLASS D CASHIER - One who receives an advance from a disbursing officer solely for change making purpose. The Cashier may advance funds to sub-cashiers for change making purposes upon authorization of the disbursing officer from whom the advance was received. The Class D Cashier is accountable in his or her own name to the disbursing officer for the entire amount of the advance received.

COCO - Chief of the Contracting Office.

COFR - Certificates of Financial Responsibility. These certificates are issued by the USCG to foreign commercial vessels. It indicates whether a potential oil spiller has enough insurance or financial collateral to cover oil spill expenses.

COMDT - Commandant.

COMDTINST - Commandant instruction.

COMMITMENTS - These are items which are at the procurement request stage. Only PR's for greater than \$25,000 or contracts are accounted for in DAFIS

CONUS - Continental United States.

COST CENTER - The Cost Center is generally the OPFAC number of the unit that benefits from or is to be charged for a purchase.

CONTRACT - A mutually binding legal relationship obligating the seller to furnish the supplies and services and the buyer to pay for them.

GLOSSARY

COTR - Contracting Office Technical Representative.

CSRS/FERS - Civil Service Retirement System/Federal Employees Retirement System.

CUPS - Civilian Uniform Payment System.

DAAS - Defense Automated Addressing System.

DAASO - Defense Automated Addressing System Office.

DAFIS - Departmental Accounting and Financial Information System.

DAMES - Defense Automated Message Exchange System.

DCASMA - Defense Contract Admin Services Management Areas.

DCASR - Defense Contract Admin Services Regions.

DECCO - Defense Commercial Communications Office.

DIC - Document Identifier Code.

DITY - Do It Yourself.

DLA - Defense Logistics Agency.

DOC ID - Document Identification Number. An individual number assigned to each document entered into the accounting system consisting of document type, fiscal year, document number, and suffix. No two transactions by the same unit may have the same document number.

DOCUMENT TYPE - A two digit field used at the beginning of the document number to classify the type of document being entered in the DAFIS system.

DOD - Department of Defense.

DODAAD - Department of Defense Automatic Addressing.

DOT - Department of Transportation.

DPRI - Directives, Publications and Reports Index.

DRMO - Defense Reutilization and Marketing Office.

DTS - Defense Transportation System.

GLOSSARY

EC & R - Environmental Compliance and Restoration.

EDI - Electronic Data Interchange.

EFT - Electronic Funds Transfer.

E-MAIL - Electronic Mail.

EPA - Environmental Protection Agency.

EPA - Economic Price Adjustment.

EXPENDITURES - These are items for which the obligating document, receiving report, and invoice have been received. Payment has been processed on these procurements by the Finance Center.

FAA - Federal Aviation Administration.

FAR - Federal Acquisition Regulation.

FAST PAY - A method whereby invoices are to be paid within 15 days of receipt of invoice with a receiving report from the unit to follow as soon as goods are received. Restrictions apply. See Chapter 11 for Fast Pay procedures.

FASTSTART - Direct deposit request for Travel Advances and Repayments.

FEDEX - Federal Express.

FEGLI - Federal Employee's Group Life Insurance.

FEMA - Federal Emergency Management Agency.

FHLP - Family Housing Lease Program.

FICA - Federal Insurance Contributions Act Tax.

FINCEN - Finance Center.

FIRMR - Federal Information Resources Management Regulations.

FISCAL YEAR - U. S. Government: 1 October to 30 September (12 months).

FOIA - Freedom of Information Act.

FMS - Financial Management Service of the Department of Treasury.

FPMR - Federal Property Management Regulations.

GLOSSARY

FPN - Federal Project Number. Used to identify Pollution Incidents assigned by NPFC.

FREDIM - FINCEN's Rapid Electronic Data Interchange Method.

FREMM - Financial Resources Management Manual.

FTA - Financial Transfer Authorization.

FTS - Federal Telecommunications System.

FY - Fiscal Year.

GBL - Government Bill of Lading.

GENERAL LEDGER ACCOUNT - A specific record used to collect and associate like financial events or accounting entries. The GL (general ledger) account acts as a control over more detailed or subsidiary records maintained for analysis and reporting.

GL - General Ledger.

GOV - Government Owned Vehicle.

GPO - Government Printing Office.

GSA - General Services Administration.

GTA - Government Travel Account.

GTR - Government Transportation Request.

GTS - Government Travel System.

GWA - General Working Agreement.

HA - Housing Allowance.

HHG - Household Goods.

HHS - Household Shipment.

HQ - Headquarters.

IBUDS - Integrated Budget Development System.

GLOSSARY

IADT – Initial Active Duty for Training. Basic training for reserve enlisted personnel in the RK Phase I, RP, and RY Programs.

ICC - Intelligence Coordination Center.

ICP - Inventory Control Point.

IDT – Inactive Duty for Training. This includes inactive duty drill periods, readiness management periods (old appropriate duty), and muster duty periods.

ILS - Integrated Logistic Support.

IMIS - Industrial Management Information System.

IMPAC - International Merchant Purchase Authorization Card (Registered Trademark).

IMPREST FUND - A fixed cash fund, in the form of currency, coin, or Government checks. The fund is advanced by an official Government disbursing officer, with charge to an appropriation or fund account, to a duly authorized custodian for cash disbursements or other cash requirement purposes as specified in this manual.

INVOICE - A bill from a vendor.

IRM - Information Resources Management.

IRS - Internal Revenue Service.

ISA - Industrial Service Activity. Those activities provide intermediate and depot level services.

ISC - Information Systems Center.

ISO - Industrial Service Order.

ISSA - Interservice Support Agreement.

ITV - Interoffice Transfer Voucher.

JULIAN DATE - The numerical value for each day of the year (i.e., January 1 = 001).

JUMPS - Joint Uniform Military Pay System.

KO - Contracting Officer.

GLOSSARY

LANTAREA - Atlantic Area.

LIM - Appropriation Limitation Code.

LORAN - Long-Range Aids to Navigation.

LUFS - Large Unit Financial System.

MAC - Material Asset Codes.

MAE - Miscellaneous Accrued Expenditures.

MAINTENANCE AGREEMENT - An agreement between an activity and a vendor that the vendor will provide certain maintenance for a set price and time period.

MER - Marine Environmental Response.

MILSTRIP - Military Standard Requisition & Issuing Procedures.

MIPR - Military Interdepartmental Purchase Request.

MLC - Maintenance and Logistics Command.

MLCA - Maintenance and Logistics Command, Atlantic.

MLCPAC - Maintenance and Logistics Command, Pacific.

MOA - Memorandum of Agreement.

MOU - Memorandum of Understanding.

MSC - Military Sealift Command.

MSG - Message.

MSO - Marine Safety Office.

MTMC - Military Traffic Management Center.

NAFA - Non-Appropriated Funds Activity.

NAVCOMPT - Naval Comptroller.

NAVSUP - Naval Supply.

NOAA - National Oceanic & Atmospheric Administration.

GLOSSARY

NIPS - Nonfederal Invoicing Processing System.

NOE – Notice of Eligibility. Orders issued to Reserve members injured while on active duty for 30 days or less, or on Inactive Duty for Training (IDT). and declared unfit for duty at the end of duty period. Reserve members may be authorized medical treatment and medication, pay, allowances, and travel costs while undergoing medical treatment or evaluation.

NON-PERISHABLE - All goods and services except meat, milk, fresh fruit, and fresh vegetables.

NPFC - National Pollution Fund Center.

NTNO - Navy-Type-Navy-Owned Equipment.

NTS - Nontemporary Storage.

OBJECT CLASS - A 4 digit code that defines what the funds were spent to procure. Object classes should be assigned carefully to each procurement. They are the basic building blocks of a spending plan, answering the question, "How did you spend your money?"

OBLIGATION - Amount of orders placed, contracts awarded and similar transactions that will require payment in the future.

OE - Operating Expense.

OF - Optional Form.

OGA - Other Government Agencies.

OIC - Officer in Charge.

OIL POLLUTION FUND - Established by the Oil Pollution Act of 1990. It is a fund to reimburse services associated with oil spill cleanup and claims.

OMB - Office of Management and Budget.

ONSC - Omega Navigation Systems Center.

OPA - Oil Pollution Act of 1990.

OPAC - on-line Payment and Collection System. A Treasury Department system used to transfer payments between agencies without cutting checks.

GLOSSARY

OPERATING GUIDE (OG) - Under DAFIS is classified as Allotment Fund Code. Funding distributed for a defined purpose.

OPFAC - Operating Facility Code. A five digit code that denotes cost center.

OSC - On Scene Coordinator.

OSC - Operations System Center.

OSLTF - Oil Spill Liability Trust Fund.

OST - Office of the Secretary of Transportation.

OTC - Over-the-counter.

PAA - Pay Adjustment Authorization.

PACAREA - Pacific Area.

PAF - Purchaser Application Form.

PBRR - Pay Before Receiving Report.

PCS - Permanent Change of Station.

PE - Program Element.

PERISHABLES - Meat, milk, fresh fruit, and fresh vegetables.

PERSRU - Personnel Support Unit.

PES - Program Element Status. A PES report shows all transactions for a period and previous and current status.

PMIS - Personnel Management Information System.

PO - Purchase Order.

POC - Point of Contact.

POV - Privately Owned Vehicle.

PPA - Project Plan Agreement.

PPC - Pay and Personnel Center.

PR - Procurement Request.

GLOSSARY

PROCUREMENT REQUEST - Request to obtain supplies or services.

PROGRAM ELEMENT - This code is the lowest subdivision of allocation of funds for a procurement or the point to which an ATU (District, MLC, HQ Unit) distributes funds.

PROJECT ORDER - An authorization to perform industrial support activity work. These do not expire at the end of a fiscal year.

PURCHASE ORDER - A legal document used for the purpose of procuring goods or services from a private vendor or another government agency.

RDO - Regional Disbursing Office.

RECONCILIATION - The comparison between the unit's local ledger and the unit's PES Report.

REGION / DISTRICT CODE - This code indicates the Coast Guard district or region the target unit is assigned to.

RDT&E - Research, Development, Test, and Evaluation.

REIMBURSABLE WORK ORDER - An authorization to perform industrial supply or activity work. This type of order is closed out at the end of a fiscal year.

RMBCS - Rocky Mountain Bank Card System.

ROC - Receipt of Charge.

RT - Reserve Training.

RTC - Reserve Training Center.

RWA - Reimbursable Work Authorization.

SADT – SEE ADSW-RC. Term no longer used.

SATO - Scheduled Airline Traffic Office.

SCAC - Standard Carrier Alpha Code.

SF - Standard Form.

SIBAC - Simplified Intra-governmental Billing and Collection.

SIT - Storage in Transit.

GLOSSARY

SLUC - Standard Level User Charges.

SOP - Standing Operating Procedures.

SSAN - Social Security Account Number.

SSN - Social Security Number.

STAR - Standalone ARMS.

SUBCASHIER - An officer or employee of the Department of Transportation who has been designated to receive an imprest fund from a Class B or Class D cashier, and is under the supervision of the same local DOT office as the Class B or Class D cashier from whom the advance was received. He or she is accountable to the Class B or Class D cashier from whom the advance was received and is stationed within a reasonable distance from the advancing cashiers. The provision for payment limitations and safekeeping which apply to cashiers will also apply to sub-cashiers.

SUPCEN - Supply Center.

SUPRTCEN - Support Center.

T & M - Time & Materials.

TAC - Travel Advance Control Module.

TACAN - Tactical Air Navigation.

TACS - Transportation Account Codes.

TAD - Military Temporary Additional Duty

TAR - Transportation Acquisition Regulations.

TC - Transaction Code.

TCMD - Transportation Control and Movement Document.

TCN - Transportation Control Number.

TD - Civilian Temporary Duty.

TDY - Military Temporary Duty.

TEMAC – **See ADSW-AC.** Term no longer used.

TISCOM - Telecommunication and Information Systems Command.

GLOSSARY

TLC - Travel Liquidation Certification Program.

TONO - Travel Order Number.

TOPS - Transportation Operational Personal Property Standard System.

TRACEN - Training Center.

TRANSACTION CODE - A Finance Center generated code that causes charges and credits to the proper general ledger accounts. This will be reflected on the PES report.

TSC - Transportation Systems Center.

UNCOMMITTED AND UNOBLIGATED PLAN BALANCE - This is the amount of money not yet spent from the available planned amount for the target unit.

UNDELIVERED ORDERS (UDO) - These are items for which money has been obligated, but are not yet delivered, or for which the Finance Center has not received a receiving report.

UNICOR - Federal Prison Industries.

UNIT LEDGER - The local record of funds. Generally, one is kept for each Program Element managed by a unit or staff element.

UPH - Unaccompanied Personnel Housing.

UPLH - Unaccompanied Personnel Leased Housing.

USC - United States Code.

UTS - Unit Travel System.

VEM - Voucher Examination Module.

VENDOR - The customer with whom the government does business.

VENDOR EXPRESS - A direct deposit of payments to vendors for businesses that provide goods and services to any federal agency.

VHA - Variable Housing Allowance. **No longer used. See BAH.**

VNTSC - Volpe National Transportation System Center.

VOUCHER - A written document that evidences the propriety of transactions and usually indicates the accounts in which they are recorded.

GLOSSARY

WARRANT - A contracting officer's warrant establishes his authority for monetary limits.

WCF - Working Capital Fund.

XFER - Transfer.

"Z" REQUISITION - MILSTRIP Requisition